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SRI S. PANCHAKSHARAM : The general complaint has been that with regard to both officials and non-officials who attended the conferences and committee meetings no arrangements for proper accommodation—although some arrangements were made —had been made. Is it not the duty of the Government to provide suitable accommodation both for officials and non-officials whenever such conferences or committee meetings are held at Ooty?

THE HON. SRI C. SUBRAMANIAM : I do agree, Sir, that proper accommodation should be made available. But this was the first occasion we held a conference in Ooty and we do not know whether this would be the usual feature for every year. Therefore, we could not provide as convenient an accommodation as we would have liked to provide.

SRI K. KUNHI MOHAMED SHAFEE : Is it not a fact that in fact accommodation was available in Ooty but that the Collector created some scare in the minds of Members who were to attend the committee meetings?

THE HON. SRI C. SUBRAMANIAM : I do not think, Sir, hon. Members could be scared by any Collector. They got the accommodation all right and they made use of it.

SRI K. P. GOPALAN : May I know whether the Government have given any intimation to the Collector of the Nilgiris, and if so, whether the Collector made necessary arrangements?

THE HON. SRI C. SUBRAMANIAM : Yes, Sir, he was asked to arrange accommodation for the hon. Members and accommodation was arranged.

SRI V. BALAKRISHNAN : Is the Minister aware of the fact that the so-called arrangement of the Collector was woefully lacking with regard to non-official members and but for the timely intervention of hon. Member Sri K. Rajaram the position would have been that non-official members would have been thrown on the streets of Ooty?

THE HON. SRI C. SUBRAMANIAM : I do agree the hon. Members also co-operated in making the accommodation more convenient. But the Collector also had taken certain steps, perhaps not as much as we would have liked him to do.

Bogus receipts issued by village headman

* 53 *Q*.—SRI K. ARANGANATHAN : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether the Government are aware of any cases brought to the notice of the Revenue Divisional Officer, Tindivanam, and the Collector of the South Arcot district, in which the village headman issued receipt for the amount received on behalf of the Government as authorized agent of the Government without actually receiving the amount; and

(*b*) if so, the action taken in the matter?

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THE HON. SRI M. A. MANICKAVELU : (*a*) No.

(*b*) Does not arise.

SRI N. K. PALANISAMY : May I know whether the Government will constitute an Expert Committee to go into the working of sales tax . . .

MR. SPEAKER : We are now on a different question.

Collectors' Conference at Ootacamund

* 54 *Q.*—SRI V. R. KRISHNA AYYAR : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) the total cost to Government in connexion with the Collectors' Conference in Ootacamund in May 1956; and

(*b*) for how many days did the Conference meet?

THE HON. SRI C. SUBRAMANIAM : (*a*) The Government consider that the time and labour involved in the collection of the particulars will not be commensurate with the public interest that it may serve.

(*b*) The Conference was held for three days on the 5th, 7th and 8th May 1956.

SRI V. R. KRISHNA AYYAR : May I know whether the inference that if the appropriate information were placed before the public it might be hardly creditable to the Government is also partly the reason for not answering the question?

THE HON. SRI C. SUBRAMANIAM : Absolutely nothing of that sort. I am really unable to understand what is in the hon. Member's mind. Is he inclined to think that a heavy expenditure or unnecessary expenditure has been incurred in this connexion about which the Government are not willing to give out the information? If that is the feeling in his mind, I ask him to disabuse his mind of that feeling. I may tell him that no heavy expenditure has been incurred.

Setting up of a Board of Experts in sales tax

* 55 *Q.*—SRI N. K. PALANISAMY : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether this Government have received any communication from the Centre during 1956 with regard to the setting up of a Board of Experts in sales tax to study and improve the system for the levy of sales tax; and

(*b*) if so, the steps taken in the matter?

THE HON. SRI M. A. MANICKAVELU : (*a*) Yes.

(*b*) The decision of the Government of India is awaited.